# Office of Chief Counsel Internal Revenue Service

## memorandum

CC:LM:CTM:LN:TL-N-5533-00 JMMarr

date:

to: Chief, Examination Division, Southern California District

Attention: Lorna Fenton, CEP Case Manager

Melanie Fox, CEP Team Coordinator Gerald Molina, CEP Team Coordinator CE: 1103, Santa Ana

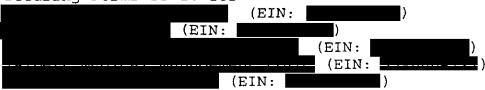
Audie Sturla, Group Manager, Employment Tax Tony Lloren, Employment Tax Specialist

FE: 1417, Santa Ana

from: June Y. Bass, Associate Area Counsel, LMSB

Joyce M. Marr, Attorney

subject: Securing Forms SS-10 for



Years through

\*\*\*EXPEDITE\*\*\*

STATUTE OF LIMITATIONS DATE:

THIS ADVICE CONSTITUTES RETURN INFORMATION SUBJECT TO I.R.C. § 6103. THIS ADVICE CONTAINS CONFIDENTIAL INFORMATION SUBJECT TO ATTORNEY-CLIENT AND DELIBERATIVE PROCESS PRIVILEGES AND IF PREPARED IN CONTEMPLATION OF LITIGATION, SUBJECT TO THE ATTORNEY WORK PRODUCT PRIVILEGE. ACCORDINGLY, THE EXAMINATION OR APPEALS RECIPIENT OF THIS DOCUMENT MAY PROVIDE IT ONLY TO THOSE PERSONS WHOSE OFFICIAL TAX ADMINISTRATION DUTIES WITH RESPECT TO THIS CASE REQUIRE SUCH DISCLOSURE. IN NO EVENT MAY THIS DOCUMENT BE PROVIDED TO EXAMINATION, APPEALS, OR OTHER PERSONS BEYOND THOSE SPECIFICALLY INDICATED IN THIS STATEMENT. THIS ADVICE MAY NOT BE DISCLOSED TO TAXPAYERS OR THEIR REPRESENTATIVES.

THIS ADVICE IS NOT BINDING ON EXAMINATION OR APPEALS AND IS NOT A FINAL CASE DETERMINATION. SUCH ADVICE IS ADVISORY AND DOES NOT RESOLVE SERVICE POSITION ON AN ISSUE OR PROVIDE THE BASIS FOR CLOSING A CASE. THE DETERMINATION OF THE SERVICE IN THE CASE IS TO BE MADE THROUGH THE EXERCISE OF THE INDEPENDENT JUDGMENT OF THE OFFICE WITH JURISDICTION OVER THE CASE.

Pursuant to your request, the purpose of this memorandum is to discuss the proper caption to use on the Consents to Extend the Time to Assess Employment Taxes (Forms SS-10) for the employment tax liabilities of subsidiaries referenced above for the years through inclusive.

#### **ISSUES**

1. What are the proper captions to use on Forms SS-10 to be secured for the subsidiaries referenced above.

#### FACTS<sup>2</sup>

According to ), formerly k	nown as (hereinafter
" "), the present	parent corporation of
_	(EIN XX) (formerly known as
	3) and
(EIN:	), the following subsidiaries have
been sold or otherwi	se transferred to third parties:
	(EIN:
	(EIN:
	(EIN:
	(EIN:

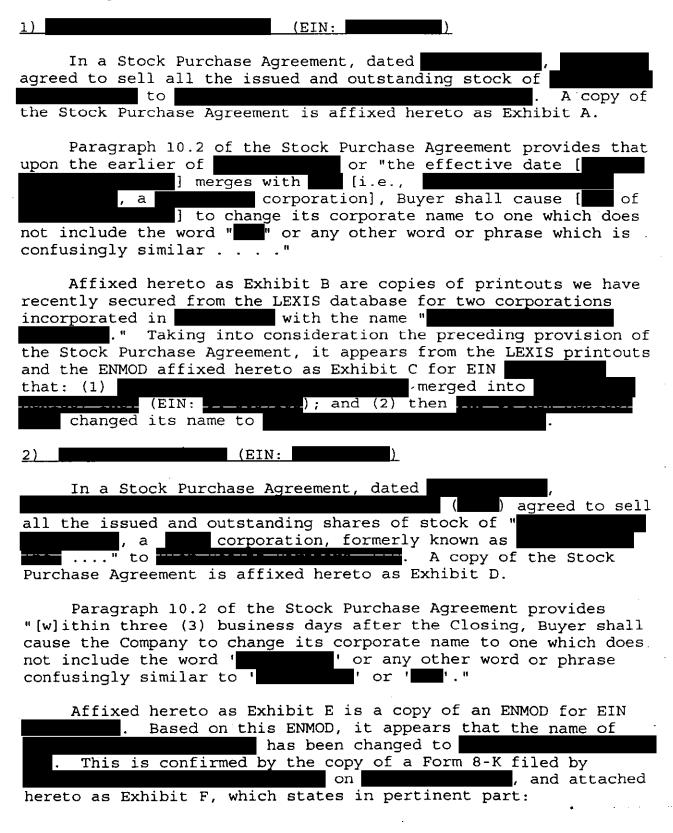
has not provided the Service any information concerning whether the foregoing entities have undergone reorganizations, dissolutions, etc. after they were sold or otherwise transferred

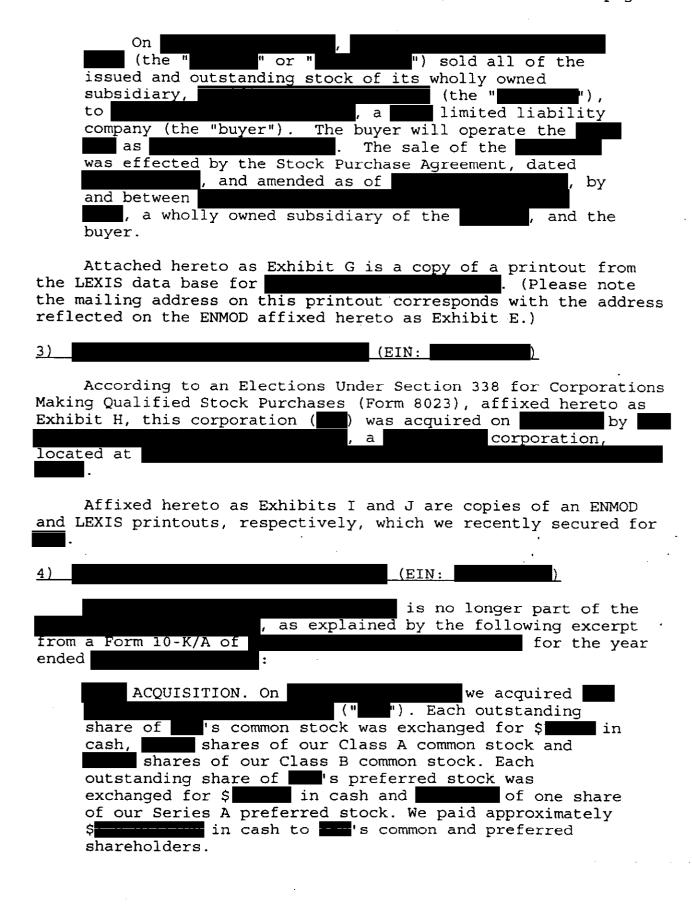
<sup>&</sup>lt;sup>1</sup> As discussed we are not opining at this time on the validity of the Form SS-10 currently in effect for the employment liabilities of the referenced subsidiaries. That issue will be addressed at a later time.

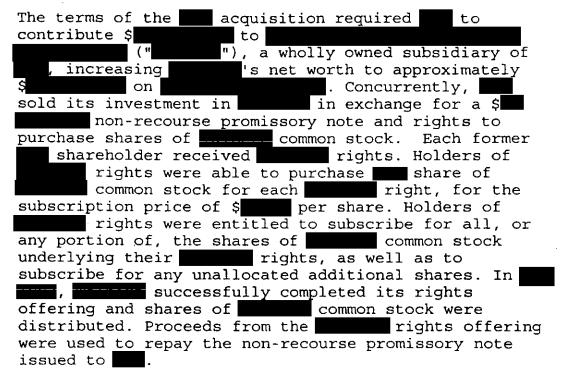
<sup>&</sup>lt;sup>2</sup> Our advice is based on the facts as set forth below, which have been provided by Employment Tax Specialist Tony Lloren, except to the extent that we have obtained information from the attachments affixed hereto which were secured by us from the Service's computerized records or the LEXIS database. If the actual facts are different from those stated herein, our legal conclusions and recommendations might be different.

<sup>&</sup>lt;sup>3</sup>As indicated in footnote one of our memorandum to you dated December 5, 2000, information on LEXIS indicates was formerly known as

to third parties.







Affixed hereto as Exhibit K and L are copies of an ENMOD and LEXIS printouts, respectively, which we recently secured for

### 5) (EIN:

According to the taxpayer, (EIN: CEIN: According to the taxpayer, (EIN: CEIN: CEIN:

#### RECOMMENDATIONS

Based on our consideration of the information referred to above, we are of the opinion that:

(EIN:	S-10 to be secured for should be captioned " ), formerly known as		
) should	S-10 to be secured for be captioned " rly known as	,	(EIN:

(3) The Form S	SS-10 to be secured for
(EIN:	) should be captioned "
Insurance Company (	EIN:
(4) The Form S	SS-10 to be secured for
	(EIN: should be captioned
61	(EIN: ;" and
(5) The Form S	SS-10 to be secured from ) should be captioned "
(	EIN: ), formerly known as
,	formerly known as

Our advice in this memorandum has been submitted to the Office of Chief Counsel requesting post-review on an expedited basis due to the imminent expiration of the statute of limitations. If you have any questions, please contact attorney Joyce M. Marr at 949-360-2688.